

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MAY 31, 2021

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

MAY 31, 2021

	GOVERNMENTAL TYPE FUNDS						TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	GOVERNMENTAL FUNDS
ASSETS:							
CASH-OPERATING (CNB 5680)	\$18,270	---	---	---	---	---	\$18,270
CASH-OPERATING (FCB 7200)	\$3,404,840	---	---	---	---	---	\$3,404,840
CASH-OPERATING (FCB 3807)	\$155,743	---	---	---	---	---	\$155,743
CASH-OPERATING (FCB 6202)	---	---	---	\$171,559	\$564,059	---	\$735,618
CASH-OPERATING (FCB 8905)	---	---	\$6,338	---	---	---	\$6,338
CASH-OPERATING (FCB 2902)	---	---	\$27,370	---	---	---	\$27,370
DUE FROM ROAD FUND	\$11,975	---	---	---	---	---	\$11,975
DUE FROM CITT-TRANSIT	\$2,500	---	---	---	---	---	\$2,500
DUE FROM CITT-TRANSPORTATION	\$64,041	---	---	---	---	\$58,431	\$122,472
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$144,798	---	---	---	---	\$144,798
INVEST-STATE BOARD (POOL)	\$12,070	---	---	---	---	---	\$12,070
TOTAL ASSETS	\$3,723,028	\$144,798	\$33,708	\$171,559	\$564,059	\$0	\$4,695,583
LIABILITIES:							
ACCOUNTS PAYABLE	\$95,954	---	---	---	---	---	\$95,954
FRS PENSION PAYABLE	\$19,522	\$743	---	---	---	---	\$20,265
DUE TO GENERAL FUND	---	\$11,976	\$53,589	\$2,500	\$64,041	---	\$132,105
DUE TO SANITATION FUND	\$388,162	---	---	---	---	---	\$388,162
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	\$2,975	---	---	---	---	---	\$2,975
STATE PERMIT SURCHARGE-DBR	\$11,934	---	---	---	---	---	\$11,934
TOTAL LIABILITIES	\$522,547	\$12,718	\$53,589	\$15,699	\$175,270	\$0	\$779,823
FUND BALANCES:							
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431
ROADS	---	\$132,080	---	---	---	---	\$132,080
POLICE FORFEITURE	---	---	(\$19,881)	---	---	---	(\$19,881)
CITT	---	---	---	\$155,860	\$388,789	---	\$544,650
UNASSIGNED:	\$3,200,481	---	---	---	---	---	\$3,200,481
TOTAL FUND BALANCES	\$3,200,481	\$132,080	(\$19,881)	\$155,860	\$388,789	\$0	\$3,915,761
TOTAL LIABILITIES & FUND BALANCES	\$3,723,028	\$144,798	\$33,708	\$171,559	\$564,059	\$0	\$4,695,583

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,418,095	\$2,418,095	\$2,175,409	(\$242,686)
UTILITY TAXES - ELECTRIC	\$160,000	\$106,667	\$103,381	(\$3,286)
UTILITY TAXES - WATER	\$33,500	\$22,333	\$33,337	\$11,004
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,667	\$3,814	\$147
SIMPLIFIED COMMUNICATIONS TAX	\$80,000	\$53,333	\$34,631	(\$18,702)
CONTRACTOR REGISTRATIONS	\$5,500	\$3,667	\$4,485	\$818
BUILDING PERMITS	\$50,000	\$33,333	\$101,573	\$68,240
ELECTRIC PERMITS	\$10,000	\$6,667	\$14,911	\$8,244
PLUMBING PERMITS	\$12,000	\$8,000	\$21,623	\$13,623
MECHANICAL PERMITS	\$7,500	\$5,000	\$10,418	\$5,418
GARAGE SALE PERMITS	\$300	\$200	\$143	(\$57)
FRANCHISE FEES - ELECTRIC	\$111,806	\$74,537	\$45,841	(\$28,696)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$30,498	\$26,621	(\$3,877)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,410	\$1,193	(\$217)
OTHER FEES - PLAN REVIEW	\$2,500	\$1,667	\$8,575	\$6,908
OTHER FEES - PERMIT APPLICATION FEES	\$6,000	\$4,000	\$15,870	\$11,870
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,000	\$2,607	\$1,607
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$300	\$1,125	\$825
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$16,667	\$30,290	\$13,623
STATE REVENUE SHARING - MUNICIPAL	\$41,189	\$27,459	\$53,424	\$25,965
STATE REVENUE SHARING - HALF CENT SALES TAX	\$128,165	\$85,443	\$123,710	\$38,267
COVID 19 RELIEF FUNDING	\$0	\$0	\$159,939	\$159,939
GRANTS	\$0	\$0	\$12,000	\$12,000
FEMA REVENUE	\$0	\$0	\$847,255	\$847,255
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$167	\$421	\$254
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$633	\$114	(\$519)
RECREATIONAL PROGRAM FEES	\$5,000	\$3,333	\$319	(\$3,014)
CONCESSION STAND	\$600	\$400	\$0	(\$400)
FACILITY RENTALS	\$1,750	\$1,167	\$0	(\$1,167)
TRAFFIC FINES	\$3,000	\$2,000	\$9,526	\$7,526
LIEN SEARCH FEES	\$3,000	\$2,000	\$5,600	\$3,600
FINES - CODE COMPLIANCE	\$15,000	\$10,000	\$55,320	\$45,320
MISCELLANEOUS REVENUE	\$5,000	\$3,333	\$36,846	\$33,513
INTEREST INCOME	\$5,000	\$3,333	\$5,248	\$1,914
TOTAL REVENUES	\$3,186,416	\$2,930,309	\$3,945,568	\$1,015,259
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$8,000	\$6,000	\$2,000
FICA	\$918	\$612	\$459	\$153
TRAVEL & PER DIEM	\$2,500	\$1,667	\$0	\$1,667
COMMUNICATIONS	\$3,000	\$2,000	\$1,028	\$972
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$208	\$793
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,033	\$0	\$1,033
EDUCATION & TRAINING	\$4,200	\$2,800	\$0	\$2,800
TOTAL COMMISSION	\$25,668	\$17,112	\$7,695	\$9,417

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$66,667	\$47,450	\$19,216
REGULAR SALARIES-VILLAGE CLERK	\$59,623	\$39,749	\$38,362	\$1,387
REGULAR SALARIES-ADMIN/CLERK ASST	\$70,086	\$46,724	\$44,848	\$1,876
FICA/MEDICARE	\$17,573	\$11,715	\$9,995	\$1,720
FLORIDA RETIREMENT SYSTEM	\$42,710	\$28,473	\$24,759	\$3,715
HEALTH INSURANCE	\$29,756	\$19,837	\$20,227	(\$390)
WORKERS COMPENSATION INSURANCE	\$491	\$245	\$283	(\$37)
PROFESSIONAL FEES	\$154,200	\$102,800	\$79,386	\$23,414
AUDITING FEES	\$23,000	\$23,000	\$24,600	(\$1,600)
FINANCE CONTRACT	\$60,000	\$40,000	\$40,000	\$0
TRAVEL & PER DIEM	\$12,300	\$8,200	\$2,400	\$5,800
COMMUNICATIONS	\$18,110	\$12,073	\$17,261	(\$5,188)
POSTAGE	\$6,898	\$4,599	\$7,044	(\$2,446)
UTILITIES	\$8,523	\$5,682	\$4,373	\$1,309
RENTALS AND LEASES	\$10,491	\$6,994	\$6,925	\$69
PROPERTY INSURANCE	\$194,423	\$145,817	\$141,644	\$4,173
PRINTING & BINDING	\$9,000	\$6,000	\$501	\$5,499
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$1,610	(\$610)
LEGAL ADVERTISING	\$8,913	\$5,942	\$2,229	\$3,713
MUNICIPAL ELECTIONS	\$4,000	\$2,667	\$0	\$2,667
OTHER CURRENT CHARGES	\$12,026	\$8,017	\$10,563	(\$2,546)
MERCHANT CC FEES	\$0	\$0	\$2,099	(\$2,099)
OFFICE SUPPLIES	\$8,500	\$5,667	\$4,456	\$1,211
OPERATING SUPPLIES	\$6,400	\$4,267	\$6,078	(\$1,811)
DUES & MEMBERSHIPS	\$5,950	\$3,967	\$13,905	(\$9,938)
EDUCATION & TRAINING	\$5,000	\$3,333	\$0	\$3,333
CONTINGENCY (COVID-19)	\$0	\$0	\$12,767	(\$12,767)
TOTAL ADMINISTRATION	\$869,472	\$603,435	\$563,762	\$39,673
DEBT SERVICE				
PRINCIPAL EXPENSE	\$21,089	\$21,089	\$268,172	(\$247,084)
INTEREST EXPENSE	\$10,691	\$10,691	\$8,988	\$1,704
OTHER DEBT SERVICE COSTS	\$240	\$160	\$0	\$160
TOTAL DEBT SERVICE	\$32,020	\$31,940	\$277,160	(\$245,220)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$570,999	\$380,666	\$366,163	\$14,503
HAZARD PAY-1% CARES ACT	\$0	\$0	\$1,918	(\$1,918)
OTHER SALARIES & WAGES-PART TIME	\$94,693	\$63,129	\$76,070	(\$12,942)
OVERTIME	\$40,000	\$26,667	\$2,730	\$23,936
SPECIAL PAY & COURT PAYS	\$15,000	\$10,000	\$7,105	\$2,895
OFF DUTY POLICE	\$0	\$0	\$51,405	(\$51,405)
FICA/MEDICARE	\$55,133	\$36,755	\$35,449	\$1,307
FLORIDA RETIREMENT SYSTEM	\$160,814	\$107,209	\$104,360	\$2,849
HEALTH INSURANCE	\$46,667	\$31,112	\$51,834	(\$20,722)
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$18,993	\$5,765
PROFESSIONAL SERVICES	\$8,400	\$5,600	\$5,600	\$0
TRAVEL & PER DIEM	\$1,000	\$667	\$0	\$667
COMMUNICATIONS	\$9,714	\$6,476	\$8,410	(\$1,934)
UTILITIES	\$3,740	\$2,493	\$1,370	\$1,123
RENTALS & LEASES	\$79,231	\$52,821	\$46,805	\$6,015
INSURANCE-POLICE	\$17,649	\$13,237	\$12,228	\$1,008
REPAIRS & MAINTENANCE	\$81,600	\$54,400	\$45,428	\$8,972
PRINTING & BINDING	\$1,000	\$667	\$50	\$617
OPERATING SUPPLIES	\$92,950	\$61,967	\$62,417	(\$451)
DUES & MEMBERSHIPS	\$1,200	\$800	\$791	\$9
EDUCATION & TRAINING	\$7,000	\$4,667	\$1,790	\$2,877
CONTINGENCY (COVID-19)	\$0	\$0	\$12,717	(\$12,717)
CAPITAL OUTLAY	\$6,500	\$4,333	\$0	\$4,333
TOTAL POLICE	\$1,326,301	\$888,422	\$913,634	(\$25,211)
BUILDING (524)				
REGULAR SALARIES	\$35,392	\$23,595	\$20,845	\$2,750
FICA/MEDICARE	\$2,707	\$1,805	\$1,595	\$210
FLORIDA RETIREMENT SYSTEM	\$3,539	\$2,359	\$2,120	\$240
HEALTH INSURANCE	\$9,611	\$6,408	\$7,234	(\$827)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$49	\$15
UNEMPLOYMENT	\$0	\$0	\$275	(\$275)
PROFESSIONAL SERVICES	\$67,925	\$45,283	\$72,479	(\$27,196)
EDUCATION & TRAINING	\$200	\$133	\$0	\$133
OPERATING SUPPLIES	\$1,000	\$667	\$895	(\$228)
TOTAL BUILDING	\$120,460	\$80,314	\$105,490	(\$25,177)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$77,548	\$51,699	\$38,583	\$13,115
FICA/MEDICARE	\$5,932	\$3,955	\$2,952	\$1,003
FLORIDA RETIREMENT SYSTEM	\$7,755	\$5,170	\$3,885	\$1,285
HEALTH INSURANCE	\$19,360	\$12,907	\$10,884	\$2,023
WORKERS COMPENSATION INSURANCE	\$3,135	\$2,351	\$1,804	\$548
UNEMPLOYMENT	\$0	\$0	\$3,580	(\$3,580)
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$1,225	(\$1,225)
COMMUNICATIONS	\$870	\$580	\$486	\$94
RENTALS & LEASES	\$6,864	\$4,576	\$3,984	\$592
INSURANCE	\$2,123	\$1,592	\$1,471	\$121
REPAIRS & MAINTENANCE	\$1,200	\$800	\$0	\$800
CONTINGENCY	\$2,000	\$1,333	\$0	\$1,333
OPERATING SUPPLIES	\$9,050	\$6,033	\$615	\$5,418
MEMBERSHIPS & DUES	\$100	\$67	\$100	(\$33)
EDUCATION & TRAINING	\$1,200	\$800	\$0	\$800
TOTAL CODE COMPLIANCE	\$137,138	\$91,863	\$69,569	\$22,294
PUBLIC WORKS (539)				
REGULAR SALARIES	\$223,712	\$149,141	\$114,694	\$34,447
OVERTIME	\$1,000	\$667	\$4,140	(\$3,473)
EMPLOYEE BONUSES	\$2,500	\$2,500	\$2,000	\$500
FICA/MEDICARE	\$17,382	\$11,588	\$7,275	\$4,313
FLORIDA RETIREMENT SYSTEM	\$22,018	\$14,678	\$9,372	\$5,306
HEALTH INSURANCE	\$48,287	\$32,191	\$24,541	\$7,650
WORKERS COMPENSATION INSURANCE	\$15,669	\$11,752	\$9,015	\$2,736
CONTRACT SERVICES	\$13,000	\$8,667	\$7,342	\$1,325
COMMUNICATIONS	\$5,853	\$3,902	\$1,813	\$2,089
UTILITIES	\$9,972	\$6,648	\$10,905	(\$4,257)
RENTALS & LEASES	\$14,791	\$9,861	\$11,169	(\$1,308)
PROPERTY INSURANCE	\$8,135	\$6,101	\$6,960	(\$859)
REPAIRS & MAINTENANCE	\$38,000	\$25,333	\$28,118	(\$2,785)
LANDSCAPE MAINTENANCE	\$81,000	\$54,000	\$3,000	\$51,000
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$6,667	\$0	\$6,667
OPERATING SUPPLIES	\$25,000	\$16,667	\$21,000	(\$4,333)
DUES & MEMBERSHIPS	\$150	\$100	\$0	\$100
EDUCATION & TRAINING	\$1,000	\$667	\$0	\$667
CONTINGENCY (COVID-19)	\$0	\$0	\$232	(\$232)
TOTAL PUBLIC WORKS	\$537,468	\$361,129	\$261,576	\$99,553

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$48,829	\$32,553	\$31,422	\$1,131
OTHER SALARIES & WAGES-PART TIME	\$50,851	\$33,901	\$19,264	\$14,637
FICA/MEDICARE	\$7,626	\$5,084	\$3,877	\$1,206
FLORIDA RETIREMENT SYSTEM	\$9,968	\$6,645	\$5,146	\$1,500
HEALTH INSURANCE	\$9,611	\$6,408	\$6,886	(\$479)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$119	\$36
COMMUNICATIONS	\$4,893	\$3,262	\$2,499	\$763
UTILITIES	\$5,100	\$3,400	\$2,154	\$1,246
RENTALS & LEASES	\$3,749	\$2,499	\$1,468	\$1,032
PROPERTY INSURANCE	\$4,081	\$3,061	\$4,609	(\$1,548)
REPAIRS & MAINTENANCE	\$40,000	\$26,667	\$1,704	\$24,963
CONCESSION EXPENSES	\$10,700	\$7,133	\$0	\$7,133
SPECIAL EVENTS	\$500	\$333	\$497	(\$164)
OPERATING SUPPLIES	\$3,750	\$2,500	\$1,173	\$1,327
MEMBERSHIPS & DUES	\$160	\$107	\$0	\$107
EDUCATION & TRAINING	\$2,000	\$1,333	\$0	\$1,333
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$202,024	\$135,040	\$80,818	\$54,222
TOTAL EXPENDITURES	\$3,250,551	\$2,209,255	\$2,279,704	(\$70,449)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$64,135)	\$721,054	\$1,665,864	\$944,810
RESERVES				
RESERVES-EMERGENCY	\$3,209	\$2,139	\$0	(\$2,139)
TOTAL OTHER FINANCING SOURCES/(USES)	\$3,209	\$2,139	\$0	(\$2,139)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$67,344	\$44,896	\$0	(\$44,896)
TOTAL OTHER FINANCING SOURCES/(USES)	\$67,344	\$44,896	\$0	(\$44,896)
NET CHANGE IN FUND BALANCES	\$0	\$765,950	\$1,665,864	\$899,914
FUND BALANCE-BEGINNING	\$0		\$1,534,618	
FUND BALANCE-ENDING	\$0		\$3,200,481	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$40,748	\$27,165	\$33,680	\$6,515
STATE REVENUE SHARING - MUNICIPAL	\$11,340	\$7,560	\$13,356	\$5,796
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
TOTAL REVENUES	\$54,944	\$36,867	\$49,178	\$12,311
EXPENDITURES				
REGULAR SALARIES	\$74,261	\$49,508	\$47,920	\$1,588
OVERTIME	\$1,000	\$667	\$237	\$429
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$3,889	\$3,761	\$129
FLORIDA RETIREMENT SYSTEM	\$7,426	\$4,951	\$4,893	\$57
HEALTH INSURANCE	\$19,677	\$13,118	\$12,992	\$126
WORKERS COMPENSATION INSURANCE	\$7,838	\$5,878	\$4,510	\$1,369
COMMUNICATIONS	\$480	\$320	\$320	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,560	\$1,441	\$119
REPAIRS & MAINTENANCE	\$18,204	\$12,136	\$2,457	\$9,679
OPERATING SUPPLIES	\$8,000	\$5,333	\$5,714	(\$381)
EDUCATION & TRAINING	\$300	\$200	\$0	\$200
TOTAL EXPENDITURES	\$146,101	\$98,560	\$85,245	\$13,315
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$91,157)	(\$61,693)	(\$36,067)	\$25,626
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$16,266	\$0	(\$16,266)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,399	\$16,266	\$0	(\$16,266)
NET CHANGE IN FUND BALANCES	(\$66,758)	(\$45,427)	(\$36,067)	\$9,360
FUND BALANCE-BEGINNING	\$66,758		\$168,147	
FUND BALANCE-ENDING	\$0		\$132,080	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$56	\$56
TOTAL REVENUES	\$0	\$0	\$56	\$56
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$0	\$0	\$56	\$56
NET CHANGE IN FUND BALANCES	\$0	\$0	\$56	\$56
FUND BALANCE-BEGINNING	\$0		(\$19,937)	
FUND BALANCE-ENDING	\$0		(\$19,881)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$15,200	\$0	(\$15,200)
INTEREST INCOME	\$200	\$133	\$245	\$111
TOTAL REVENUES	\$23,000	\$15,333	\$245	(\$15,089)
EXPENDITURES				
TRANSIT PROJECTS	\$2,500	\$2,500	\$2,500	\$0
TOTAL EXPENDITURES	\$2,500	\$2,500	\$2,500	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$20,500	\$12,833	(\$2,255)	(\$15,089)
NET CHANGE IN FUND BALANCES	\$20,500	\$12,833	(\$2,255)	(\$15,089)
FUND BALANCE-BEGINNING	\$0		\$158,116	
FUND BALANCE-ENDING	\$20,500		\$155,860	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$68,270	\$0	(\$68,270)
INTEREST INCOME	\$800	\$533	\$979	\$445
TOTAL REVENUES	\$103,205	\$68,803	\$979	(\$67,825)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$16,667	\$16,226	\$441
STORM DRAIN CLEANING	\$75,000	\$50,000	\$15,780	\$34,221
TRANSPORTATION PROJECTS	\$65,000	\$43,333	\$16,265	\$27,068
TOTAL EXPENDITURES	\$165,000	\$110,000	\$48,270	\$61,730
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$61,795)	(\$41,197)	(\$47,292)	(\$6,095)
NET CHANGE IN FUND BALANCES	(\$61,795)	(\$41,197)	(\$47,292)	(\$6,095)
FUND BALANCE-BEGINNING	\$385,718		\$436,081	
FUND BALANCE-ENDING	\$323,923		\$388,789	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$	22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16			\$	72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017				TRANSIT 20%	TRANSPORTATION 80%	
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$	25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17			\$	97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$	26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$	-	(\$24,598.92)	(\$24,598.92)
ADD: INTEREST INCOME			\$	656.34	\$2,435.57	\$ 3,091.91
BALANCE AT 9/31/18			\$	124,748.64	\$ 637,756.03	\$ 762,504.67

FY 2019				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/18		\$	124,748.64	\$ 637,756.03	\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL			\$	29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF			\$		(\$203,509.64)	(\$203,509.64)
ADD: INTEREST INCOME			\$	1,087.96	\$4,351.07	\$ 5,439.03
LESS: FPL STREETLIGHTING			\$	-	(\$19,867)	(\$19,866.90)
BALANCE AT 9/30/19			\$	153,977.64	\$ 531,295.49	\$ 685,273.13

FY 2020				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/19		\$	153,977.64	\$ 531,295.49	\$ 685,273.13
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
FY 20 TOTAL			\$	9,069.00	\$ 36,276.00	\$ 45,345.00
BALANCE AT 9/30/20			\$	163,046.64	\$ 567,571.49	\$ 730,618.13

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

MAY 31, 2021

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$388,162
TOTAL ASSETS	<u>\$388,162</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$45,041
DUE TO ROAD FUND	<u>\$144,798</u>
TOTAL LIABILITIES	<u>\$189,839</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$198,324</u>
TOTAL NET POSITION	<u>\$198,324</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED MAY 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$593,750	\$551,382	\$551,382	\$0
MISC INCOME	\$3,410	\$2,273	\$2,295	\$22
TOTAL REVENUES	\$597,160	\$553,655	\$553,677	\$22
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$485,811	\$323,874	\$344,749	(\$20,875)
OTHER CURRENT CHARGES	\$1,000	\$667	\$0	\$667
TOTAL EXPENDITURES	\$486,811	\$324,541	\$344,749	(\$20,208)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$110,348	\$229,114	\$208,929	(\$20,186)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,256)	(\$62,837)	\$0	\$62,837
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,256)	(\$62,837)	\$0	\$62,837
NET CHANGE IN FUND BALANCES	\$16,092	\$166,277	\$208,929	\$42,651
FUND BALANCE-BEGINNING	(\$16,092)		(\$10,605)	
FUND BALANCE-ENDING	\$0		\$198,324	